AMENDMENT

The Commissioner is hereby authorized to charge payment of any additional fees involved with added Claims and the like to Deposit Account No. 19-0033.

IN THE CLAIMS

Please amend claim 29, 33-35 as follows:

29. (AMENDED) A stacked-gate flash memory having a shallow trench isolation with a high-step oxide and high lateral coupling comprising:

a substrate having a gate oxide layer;

at least two trenches formed to a depth between about 2500 to 5000 Å below the surface of said substrate;

an oxide layer formed over said substrate, including over the inside walls of said two trenches;

a high-step oxide formed within said two trenches over said

oxide layer and protruding upward over the surface of said substrate to a height between about 2000 to 6000 Å;

said high-step oxide forming an opening with high walls over the surface of said substrate between said two trenches;

a first conductive layer formed conformally inside said opening and over the surface of the substrate between said high walls to form a floating gate having folding surfaces;

an intergate oxide layer formed over said floating gate having folding surfaces;

a second conductive layer formed protruding downward in between said folding surfaces over said intergate oxide layer to form a control gate; and

a self-aligned source (SAS) line.

33. (AMENDED) The stacked-gate flash memory cell of claim 29, wherein said opening has a width between about 1500 to 5000 Å.

34. (AMENDED) The stacked-gate flash memory cell of claim 29, wherein said first conductive layer is polysilicon having a thickness between about 100 to 500 Å.

35. (AMENDED) The stacked-gate flash memory cell of claim 29, wherein said second conductive layer is polysilicon having a thickness between about 1000 to 3000.